Cochin Matches Excise Duty Bill.

Mr. Thomas Manjuran.—Sir, I beg to present the Select Committee Report on the Cochin Matches Excise Duty Bill and move that the Bill be taken up for consideration. The Bill was left practically intact during its stage through the Select Committee. The Select Committee reporting on the Bill has expressed a desire that a particular provision of the Bill, viz., clause 9 should be so elastically worked as to make it possible for the issue of Banderolls to workmen outside the registered factories for preparing match boxes. Government has accordingly promulgated rules allowing the adoption of such a procedure. Hon'ble Members might have noticed these rules published in the Gazette. I am referring to the notification No. 43 dated 30th October 1934, published on 3rd November 1934. It is stated there.—"In exercise of the powers conferred by Sections 9 and 20 of the Cochin Matches Excise Duty Regulation VIII of 1109 Government are pleased to direct that from the date of publication of this notification in the Gazette the owner of a licensed match factory may issue on the following conditions veneers to persons other than those who hold licenses for the manufacture of matches for manufacturing empty match boxes outside the limits of the factory and for the supply of the same to the manufactory from which they were issued". It was felt that if the manufacture of match boxes were to be confined to the limits of registered factories, the numerous workmen employed in places like Trichur who used to take the work out to their homes would be thrown out of employment. So the matter was considered and this Notification was issued. Now as the Bill stands it may fairly be conceded that it is a non-controversial measure. The history of the Bill is well-known to the House. Therefore I beg to present the report of the Select Committee and move that the Bill may be taken up for consideration forthwith.

Mr. C. J. Mathew.—Sir, I second it.

Motion put and carried.

Mr. Thomas Manjuran.—Sir, I beg to move that the Bill may be taken up under Standing Order 41.

President.—I don't think there are any amendments.

Mr. Thomas Manjuran.—None at all.

President.—Therefore I think it will be sufficient if the Hon'ble Member moves that the Bill be taken up and passed.

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Hence the following sections of the bill were considered to have put and carried.

Preamble.

Whereas it is expedient to impose an excise duty on matches, to provide for the collection thereof, and to prohibit the importation into Cochin of matches from certain Indian States or through the Port of Malippuram or through any point on the sea littoral of Cochin; it is hereby enacted as follows:—

Short tittle and extent.

1. (1) This Regulation may be called "The Cochin Matches (Excise Duty) Regulaion of 11".

(2) It extends to the whole of Cochin.

Definitions.

2. In this Regulation, unless there is anything repugnant in the subject or context,

(a) "manufactory" means any premises wherein matches are manufactured;

(b) "match" includes a firework in the form of a match; and, where a matchstick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(c) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory;

(d) "splints" means undipped splints such as are ordinarily used for making matches; and

(e) "veneers" means veneers such as are ordinarily used for making match-boxes.

Imposition of duty on matches.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Cochin and issued out of such manufactory on or after the 1st day of April 1934 and shall be payable by the owner of the manufactory.

Rates of duty.

4. The duty payable under section 3 shall be levied at the following rates, namely—

(a) on matches in boxes or booklets containing on an average not more than eighty—

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

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(ii) if the average number is more than forty but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets, and

(b) on all other matches, at such rate as the Government may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which such authority may, in its discretion, think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Regulation.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf by the Government under this Regulation, or, until such rules are made.

Power of Government to prohibit import of matches.

7. The Government may, by notification in the Cochin Government Gazette, prohibit absolutey, or with such exceptions as they think fit, the bringing of matches into Cochin from the territory of any specified Prince or Chief in India.

Power of Government to direct use of banderols.

8. (1) The Government may, by notification in the Cochin Government Gazette, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Cochin except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

(2) The Government may, by a like notification, direct that, after a date to be specified in the notification, no matches

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shall be sold or offered or kept for sale in Cochin except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from Cochin.

(4) The Government may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner.

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

9. From such date as may be fixed by the Government by notification in the Cochin Government Gazette in this behalf.—

(a) no person shall manufacture matches or splints or veneers in Cochin except under and in accordance with a license to manufacture issued under this Regulation;

(b) no person shall import splints or veneers into Cochin except under and in accordance with a license to import; and

(c) no person shall supply splints or veneers to any person who does not possess a license to manufacture matches issued under this Regulation or otherwise than in such manner as may be prescribed by rules made under this Regulation.

Penalty for issue of matches from manufactory in contravention of section 6.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extent to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import of matches in contravention of Regulation.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import matches into Cochin shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in Cochin or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in

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consequence of such abetment, and notwithstanding anything contained in section 111 of the Cochin Penal Code, be punishable with the punishment provided for the offence.

Penalty for issue or sale of matches without banderol.

12. (1) Whoever in contravention of any direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for manufacture of matches and manufacture and import of splints and veneers without license.

13. Whoever, in contravention of the provisions of section 9 manufactures matches or splints or veneers or imports splints or veneers into Cochin or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any Court trying an offence under this Regulation may order that any matches, splints or veneers, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

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Application of Regulation XII of 1109 to the importation of matches, splints or veneers.

16. The law for the time being in force relating to Sea Customs and to goods the importation of which is prohibited by section 18 of the Cochin Sea Customs Regulation XII of 1109, shall apply in respect of matches, splints or veneers, the importation of which is prohibited by or under this Regulation and the officers of Customs and the officers empowered under the Sea Customs Regulation to perform the duties imposed by that Regulation on a Customs-collector and other officers of Customs shall have the same powers in respect of such matches, splints or veneers as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Regulation:

Provided that the penalty for the offence specified in section 166, No. 8 of the Sea Customs Regulation shall, where the offence is committed in relation to matches, splints or veneers the importation of which is prohibited by or under this Regulation, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 166, No. 8, of the Sea Customs Regulation, in any case where the person concerned in the offence is sent for trial under section 11 or section 13 of this Regulation.

Application of the provisions of Regulation XII of 1109 to the duty on matches.

17. The Government may, by notification in the Cochin Government Gazette, declare that any of the provisions of the Sea Customs Regulation relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation and procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on matches imposed by section 3.

Power of Government to provide for rebate of duty.

18. The Government may, by notification in the Cochin Government Gazette, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes to the following extent, namely—

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;

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(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets ; and

(iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

Levy of import duty on matches imported by sea.

19. In the case of matches imported into Cochin by sea through the port of Malippuram or through any other point on the Cochin Sea-board, import duty at the rates specified below shall be levied and collected.—

(1) Matches in boxes or booklets containing on an average not more than 40 matches	Per gross of boxes or booklets	The rate at which excise duty is for the time being leviable on such matches manufactured in Cochin plus ten annas.
(2) Matches in boxes or booklets containing on an average more than 40 but not more than 60 matches	do	The rate at which excise duty is for the time being leviable on such matches manufactured in Cochin plus fifteen annas.
(3) Matches in boxes or booklets containing on an average more than 60 but not more than 80 matches.	do	The rate at which excise duty is for the time being leviable on such matches manufactured in Cochin plus one rupee and four annas.
(4) All other matches	For every 48 matches or fraction thereof	The rate at which excise duty is for the time being leviable on such matches manufactured in Cochin plus one pie.

Power of Government to make rules.

20. (1) The Government may, by notification in the Cochin Government Gazette, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the rate of duty referred to in clause (b) of section 4;

(b) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation

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are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable and the recovery of arrears;

(c) provide for the distinguishing of matches, splints or veneers which have been manufactured under license, of splints or veneers which have been imported under license and of matches on which duty has been paid, or which are exempt from duty under this Regulation;

(d) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;

(e) impose on the owners of manufactories and on persons engaged in the sale of matches the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(f) provide for the issuing of licenses, the form and the conditions of license, and the fees to be charged therefor;

(g) regulate the sale of splints and veneers;

(h) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints and veneers in respect of which breaches of the Regulation or rules have been committed, and the disposal of matches, splints and veneers so detained or confiscated;

(i) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers;

(j) authorise and regulate the composition of offences against, or liabilities incurred under the Regulation and rules including composite payments in lieu of duty; and

(k) prescribe the nature of and the manner of affixing banderols or stamps.

(3) In making any rule under this section the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

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Mr. Thomas Manjuran:—I beg to move under Standing Order 42 that the Bill may be taken up and passed on Thursday.

Mr. C. J. Mathew:—Sir, I second it.

Motion put and carried.

Cochin Press and Registration of Books Regulation Amendment Bill.

Mr. Thomas Manjuran:—Sir, I beg to present the Select Committee Report on the Cochin Press and Registration of Books Regulation Amendment Bill. This Bill as originally framed was somewhat more drastic in some ways and less so in others. As the Bill now stands, I must say that every Hon'ble Member here will admit that, as compared to similar legislation existing anywhere else in India, the present attempt is of a very innocuous and innocent character. No charge of reactionarism will be attributed to this measure, which I am sure will be conceded to be the feeblest attempt to introduce any sort of control over the press. The Hon'ble Members who constituted the Select Committee in fact readily realised the truth of that statement when they thought, at any rate a majority of them thought, that the Bill did not go far enough. An amendment was proposed by some of the Non-official Members of the Committee to clause 6 of the Bill and was accepted. The Hon'ble Members can easily imagine the mildness and reasonableness of the original Bill when it is seen that the Non-official Members themselves thought it necessary to strengthen some of the provisions contained in the Bill. With regard to the first 5 sections there was absolutely no controversy whatsoever. They contain provisions to the effect that the name of the editor should be published on the front page of the journals edited by them. Such a law has been existing in British India and Travancore for ever so long and I am sure no reasonable person will have any objection to raise against that proposal. It is only proper that the editor's name should be known to every one that reads the paper. It is only proper that the editor's identity should be easily available. And very naturally with regard to the first 5 Sections there was no controversy whatever and the Bill stands as it originally stood with regard to those Sections. There was some trouble with regard to Section (6) of the Bill and in fact with regard to the other Sections of the Bill also. It was pointed out by some of the Hon'ble Members that the restriction proposed by the original Bill viz., restriction of the transmission through Anchal of books or papers coming under

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